

Fill in this information to identify the case:

Debtor name Eckardt Group, LLC
 United States Bankruptcy Court for the: Northern District of Georgia
 Case number (if known): 23-54729

☐ Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy 04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

☐ None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year	Sources of revenue Check all that apply	Gross revenue (before deductions and exclusions)
From the beginning of the fiscal year to filing date: From <u>1/1/2023</u> to <u>Filing date</u> <small>MM / DD / YYYY</small>	<input type="checkbox"/> Operating a business Other <u>Debtor not in operation</u>	<u>\$ 0</u>
For prior year: From <u>1/1/2022</u> to <u>12/31/2022</u> <small>MM / DD / YYYY</small>	<input checked="" type="checkbox"/> Operating a business <input checked="" type="checkbox"/> Other <u>collections</u>	<u>\$58,701,541</u> thru Sept 2022, ceased operations on November 22, 2022
For the year before that: From <u>1/1/2021</u> to <u>12/31/2021</u> <small>MM / DD / YYYY</small>	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other	<u>\$83,176,461</u>

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None

	Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
From the beginning of the fiscal year to filing date: From _____ to <u>Filing date</u> <small>MM / DD / YYYY</small>	_____	\$ _____
For prior year: From _____ to _____ <small>MM / DD / YYYY</small>	_____	\$ _____
For the year before that: From _____ to _____ <small>MM / DD / YYYY</small>	_____	\$ _____

Debtor **Eckardt Group, LLC**Case number (if known) **23-54729****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☒ None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. Creditor's name Street City State ZIP Code		\$	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other
3.2. Creditor's name Street City State ZIP Code		\$	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None

Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1. John Riley Stephens Insider's name Stone Gate Dr NE Street Atlanta GA 30324 City State ZIP Code	6/28/22 8/29/22 9/29/22 - payment made and returned on 9/30/22	\$ 200,000	Repayment on \$1,750,000 note. \$100,000 paid 6/28/22, 8/29/22, 9/29/22 but 9/29/22 payment was returned
Relationship to debtor Member, CEO			
4.2. Mark Smith on behalf of United Community Bank Insider's name 691 Wesley Dobbs Avenue SW Street Suite V142 Atlanta, Georgia 30312 City State ZIP Code	Please see attached sheet.	\$ 331,451.20	collections on accounts receivables
Relationship to debtor Consultant			

Debtor **Eckardt Group, LLC**

Name

Case number (if known) **23-54729****5. Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Description of the property	Date	Value of property
5.1.			\$
Creditor's name			
Street			
City State ZIP Code			
5.2.			\$
Creditor's name			
Street			
City State ZIP Code			

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
Creditor's name			\$
Street			
City State ZIP Code			
Last 4 digits of account number: XXXX- _ _ _ _			

Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None

Case title	Nature of case	Court or agency's name and address	Status of case
7.1. See attached sheet.		Name	<input type="checkbox"/> Pending
Case number		Street	<input type="checkbox"/> On appeal
		City State ZIP Code	<input type="checkbox"/> Concluded
7.2.		Court or agency's name and address	<input type="checkbox"/> Pending
Case title		Name	<input type="checkbox"/> On appeal
Case number		Street	<input type="checkbox"/> Concluded
		City State ZIP Code	

Eckardt Group, LLC

23-54729

Debtor

Name

Case number (if known)

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None

Custodian's name and address	Description of the property	Value
Custodian's name		\$
Street		
City State ZIP Code		
	Case title	Court name and address
		Name
	Case number	Street
	Date of order or assignment	City State ZIP Code

Part 4: Certain Gifts and Charitable Contributions**9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**☒ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1. Recipient's name			\$
Street			
City State ZIP Code			
Recipient's relationship to debtor			
9.2. Recipient's name			\$
Street			
City State ZIP Code			
Recipient's relationship to debtor			

Part 5: Certain Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**☒ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).	Date of loss	Value of property lost
			\$

Eckardt Group, LLC

Debtor

Name

Case number (if known) 23-54729

Part 6: Certain Payments or Transfers**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None

	Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.1.	Schreeder, Wheeler & Flint, LLP Address 1100 Peachtree Street Suite 800 <small>Street</small> Atlanta, Georgia 30309 <small>City State ZIP Code</small> Email or website address swflp.com Who made the payment, if not debtor? John Riley Stephens		May 19, 2023	\$ 21,500

	Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.2.	 Address <small>Street</small> <small>City State ZIP Code</small> Email or website address Who made the payment, if not debtor? 			\$

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
			\$
Trustee			

Debtor **Eckardt Group, LLC**

Name

Case number (if known) **23-54729****13. Transfers not already listed on this statement**

List any transfers of money or other property—by sale, trade, or any other means—made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☐ None

Who received transfer?	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1. _____	_____	_____	\$ _____
Address			
Street _____			

City _____	State _____	ZIP Code _____	
Relationship to debtor			

Who received transfer?			
13.2. _____	_____	_____	\$ _____
Address			
Street _____			

City _____	State _____	ZIP Code _____	
Relationship to debtor			

Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

Address	Dates of occupancy
1280 Oakbrook Dr Norcross, GA 30093	1911 Mountain Industrial Tucker, GA 30084
14.1. 3690 N Peachtree Rd Street _____	From _____ To _____
Chamblee City _____	GA 30341 State ZIP Code
14.2. 2970 Brandywine Rd, Suite 100 Street _____	From _____ To _____
Chamblee City _____	GA 30341 State ZIP Code

Please see attached sheet.

Eckardt Group, LLC

23-54729

Debtor

Name

Case number (if known)

Part 8: Health Care Bankruptcies**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- ☒ No. Go to Part 9.
- ☐ Yes. Fill in the information below.

Facility name and address

Nature of the business operation, including type of services the debtor provides

If debtor provides meals and housing, number of patients in debtor's care

15.1.

Facility name

Street

City

State

ZIP Code

Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.

How are records kept?

Check all that apply:

- ☐ Electronically
- ☐ Paper

Facility name and address

Nature of the business operation, including type of services the debtor provides

If debtor provides meals and housing, number of patients in debtor's care

15.2.

Facility name

Street

City

State

ZIP Code

Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.

How are records kept?

Check all that apply:

- ☐ Electronically
- ☐ Paper

Part 9: Personally Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?**

- ☒ No.
- ☐ Yes. State the nature of the information collected and retained. _____

Does the debtor have a privacy policy about that information?

- ☐ No
- ☐ Yes

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☒ No. Go to Part 10.
- Yes. Does the debtor serve as plan administrator?

- ☐ No. Go to Part 10.

- ☐ Yes. Fill in below:

Name of plan

Employer identification number of the plan

EIN: ____ - ____ - ____

Has the plan been terminated?

- ☐ No
- ☐ Yes

Eckardt Group, LLC

23-54729

Debtor

Name

Case number (if known)

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☒ None

Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1. Name Street City State ZIP Code	XXXX-____	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other _____		\$ _____
18.2. Name Street City State ZIP Code	XXXX-____	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other _____		\$ _____

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

Depository institution name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
Name Street City State ZIP Code			<input type="checkbox"/> No <input type="checkbox"/> Yes
Address			

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☐ None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
Public Storage Name 1755 Indian Trail Lilburn Rd NW Street Norcross GA 30093 City State ZIP Code	Stephen Cary	Historical financial records	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Address 115 Cartier Ct Roswell, GA 30076			

Debtor **Eckardt Group, LLC**

Name

Case number (if known) **23-54729****Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own****21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☒ None

Owner's name and address	Location of the property	Description of the property	Value
Name			\$ _____
Street			
City State ZIP Code			

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- *Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- *Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- *Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.
☒ No

☐ Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
Case number	Name		<input type="checkbox"/> Pending
	Street		<input type="checkbox"/> On appeal
	City State ZIP Code		<input type="checkbox"/> Concluded

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?
☒ No

☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
Name	Name		
Street	Street		
City State ZIP Code	City State ZIP Code		

Debtor Eckardt Group, LLC Case number (if known) 23-54729
Name

24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☒ No
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
Name _____	Name _____	_____	_____
Street _____	Street _____	_____	
_____	_____		
City _____ State _____ ZIP Code _____	City _____ State _____ ZIP Code _____		

Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- ☒ None

Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1. _____ Name _____ Street _____ _____	_____ _____ _____	EIN: _____ Dates business existed From _____ To _____
25.2. _____ Name _____ Street _____ _____	_____ _____ _____	EIN: _____ Dates business existed From _____ To _____
25.3. _____ Name _____ Street _____ _____	_____ _____ _____	EIN: _____ Dates business existed From _____ To _____

Debtor Eckardt Group, LLC

Name

Case number (if known) 23-54729

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☒ None

Name and address

Dates of service

From _____ To _____

26a.1.

Name

Street

City

State

ZIP Code

Name and address

Dates of service

From _____ To _____

26a.2.

Name

Street

City

State

ZIP Code

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None

Name and address

Dates of service

From 2020 To 2022

26b.1.

Bennett Thrasher

Name

3300 Riverwood Pkwy #700

Street

Atlanta

GA

30339

City

State

ZIP Code

Name and address

Dates of service

From 2013 To Present

26b.2.

Wilson Lewis

Name

6650 Sugarloaf Parkway, Suite 900

Street

Duluth, Georgia 30097

City

State

ZIP Code

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☒ None

Name and address

If any books of account and records are unavailable, explain why

26c.1.

Name

Street

City

State

ZIP Code

Debtor Eckardt Group, LLC Case number (if known) 23-54729
Name

Name and address

If any books of account and records are unavailable, explain why

26c.2.

Name

Street

City

State

ZIP Code

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None

Name and address

26d.1.

United Community Bank

Name

2230 Riverside Parkway

Street

Lawrenceville, Georgia 30043

City

State

ZIP Code

Name and address

26d.2.

Travelers Casualty and Surety Company of America

Name

Street

One Tower Square S102A

Hartford, CT 06183

City

State

ZIP Code

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☒ No

☐ Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory

Date of inventory

The dollar amount and basis (cost, market, or other basis) of each inventory

\$ _____

Name and address of the person who has possession of inventory records

27.1.

Name

Street

City

State

ZIP Code

Debtor Eckardt Group, LLC Case number (if known) 23-54729
 Name _____

Name of the person who supervised the taking of the inventory

Date of inventory

The dollar amount and basis (cost, market, or other basis) of each inventory

\$ _____

Name and address of the person who has possession of inventory records

27.2.

Name _____

Street _____

City _____ State _____ ZIP Code _____

Rachel Kines
Marvin Watson

PO Box 1304 Cedartown, GA
2074 Poplar Ln Buford, GA

Member
Member

5.26%
5.26%

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

(continued)

Name	Address	Position and nature of any interest	% of interest, if any
John Riley Stephens	3039 Stone Gate Dr NE Atlanta, GA 30324	CEO, Member	34.21%
Eckardt Holdings LLC	3690 N Peachtree Rd Chamblee, GA 30341	Member	28.95%
Electrical Specialists, Inc	535 Reach Blvd Suite 400 Columbus, OH 43215	Member	10.53%
Stephen Cary	115 Cartier Ct Roswell, GA 30076	President, Member	5.26%
Patrick Stephens	59 Lakeview Dr NE Atlanta, GA 30317	Member	5.26%
Daniel Jenkins	1591 Beeks Rd Williamson, GA 30292	Member	5.26%

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

☒ No

☐ Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
_____	_____	_____	From _____ To _____
_____	_____	_____	From _____ To _____
_____	_____	_____	From _____ To _____
_____	_____	_____	From _____ To _____

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

☒ No

☐ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1. _____ Name _____ Street _____ City _____ State _____ ZIP Code _____	_____	_____	_____
Relationship to debtor _____	_____	_____	_____

Debtor Eckardt Group, LLC Case number (if known) 23-54729
Name

Name and address of recipient

30.2

Name

Street

City

State

ZIP Code

Relationship to debtor

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

☒ No

☐ Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

EIN: _____

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

☒ No

☐ Yes. Identify below.

Name of the pension fund

Employer Identification number of the pension fund

EIN: _____

Part 14: Signature and Declaration

WARNING — Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on

08/31/2023
MM / DD / YYYY

X

Signature of individual signing on behalf of the debtor

Printed name

STEPHEN CARY

Position or relationship to debtor

PRESIDENT

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

☐ No

☒ Yes

Eckardt Group, LLC 23-54729

Statement of Financial Affairs Part 3:

7.1

Agellan Commercial Reit U.S., L.P. v. Eckardt Group, LLC

23EV001403

State Court of Fulton County, 185 Central Avenue SW, Atlanta, Georgia 30303

Breach of Contract

Stayed/Pending

7.2

Rexel USA, Inc. v. Eckardt Group, LLC

2023CV375099

Superior Court of Fulton County, 136 Pryor Street SW, Atlanta, Georgia 30303

Open Account

Stayed/Pending

7.3

Acousti Doors & Specialties, LLC v. Eckardt Group, LLC

23M01600

Magistrate Court of Dekalb County, 556 N McDonough Street #270, Decatur, Georgia 30030

Breach of Contract

Stayed/Pending

7.4

Skyhawk, LLC v. Eckardt Group, LLC

23A02313

State Court of Dekalb County, 556 N McDonough Street, Decatur, Georgia 30030

Complaint on Account

Stayed/Pending

Part 6, Question 13.1:

Dates: January 12, 2023

January 20, 2023

January 30, 2023

February 7, 2023

February 10, 2023

February 27, 2023

March 2, 2023

March 16, 2023

March 20, 2023

March 29, 2023

April 3, 2023

April 17, 2023

April 26, 2023

May 19, 2023

Part 7, Question 14:

3690 Peachtree Road: July 2016–February 2022

1280 Oakbrook Drive: September 2022–December 2022

1911 Mountain Industrial: May 2021–February 2023

2970 Brandywine Road, Suite 100: June 2016–May 2021